



# Rhode Island Department of Revenue

## Division of Taxation

PUB. 2017-03, OCTOBER 24, 2017

*Following is a one-page summary of Rhode Island's tax amnesty program, in Q&A format:*

**Q: What is tax amnesty?**

It's a unique opportunity for you to get a fresh start. Pay what you owe in delinquent Rhode Island state taxes – no matter the type of tax. In exchange, we waive penalties and reduce the amount of interest we'd normally charge. The tax amnesty is authorized in legislation approved by the Rhode Island General Assembly and signed into law by Rhode Island Governor Gina M. Raimondo in August 2017.

**Q: When is the tax amnesty?**

From December 1, 2017, through February 15, 2018.

**Q: To whom does the amnesty apply?**

Any person, corporation, or other entity that is subject to Rhode Island tax – no matter where that person, corporation, or other entity is located.

**Q: What types of delinquent tax may qualify for the amnesty? What taxable periods are involved?**

The law specifically says that the amnesty is available "for all taxpayers owing any tax." Therefore, all Rhode Island state taxes are eligible – including personal income tax, corporate income tax, sales tax, use tax, estate tax, unemployment insurance tax, withholding tax, and other Rhode Island state taxes. The amnesty applies to taxes due for any taxable period ended on or before December 31, 2016.

**Q: What's in it for me?**

If you pay what you owe during amnesty:

- We'll waive all related penalties.
- We'll reduce the interest by 25 percent.
- We won't seek civil or criminal prosecution related to those taxes.
- Your professional license, driver's license, motor vehicle registration, or sales tax permit won't be blocked due to those taxes.
- You'll have peace of mind.

**Q: What do I have to do?**

Review the "Statement of Accounts" we send you – it's an account statement, a bill – and pick one of the three payment amounts and payment dates. Complete the "Amnesty Bill Coupon" we send you – it's attached to your Statement of Accounts. Fill out the "Tax Amnesty Return" we send you – it's the amnesty application form, also available on our website: [www.TaxAmnesty.ri.gov](http://www.TaxAmnesty.ri.gov). Mail us your completed Amnesty Bill Coupon, your completed and signed Tax Amnesty Return, a bank or cashier's check, and completed and signed delinquent tax returns (if applicable). We'll do the rest.

**Q: Must I pay everything in a single lump sum?**

No. You may enter into a short-term installment payment agreement for reasons of financial hardship. We'll determine "financial hardship" on a case-by-case basis. Even if you qualify for the installment payments, all installments must be paid in full on or before February 15, 2018. If you fail to pay any installment due under the terms and conditions of the installment agreement, the agreement will cease to be effective and the balance of the amounts required to be paid shall be due immediately.

**Q: Who is not eligible for amnesty?**

In general, you're not eligible for amnesty if you're in bankruptcy or receivership; under audit in a Rhode Island tax matter; in an administrative hearing or in court on a Rhode Island tax matter; or under criminal investigation for a tax matter. But there are certain exceptions – see our website for details: [www.TaxAmnesty.ri.gov](http://www.TaxAmnesty.ri.gov).

**Q: How can I get more information?**

See our amnesty website: [www.TaxAmnesty.ri.gov](http://www.TaxAmnesty.ri.gov).

E-mail us: [TaxAmnesty@tax.ri.gov](mailto:TaxAmnesty@tax.ri.gov).

Dial our tax amnesty call center, at (401) 574-8650, from 8:30 a.m. to 3:30 p.m. business days.

The FAQs on this page provide only a general summary of the provisions of the Rhode Island Division of Taxation's tax amnesty program. Nothing printed here in any way alters or otherwise changes any provisions of the Rhode Island General Laws or of Division of Taxation regulations or formal rulings.